

Charity registration number: 523548

Clayton Swimming Bath and Recreation Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2025

**Clayton Swimming Bath and Recreation Centre**  
**Report of the Trustees**  
**For the Year Ended 31 March 2025**

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The Trustees present the annual report together with the financial statements and independent examiner's report of the charity for the year ended 31 March 2025.

**Objectives and activities**

***Objectives and aims***

The objectives of the Trust are the provision of a swimming pool and other recreational facilities for the benefit of the inhabitants of the Parish of Clayton and its neighbourhood with the objective of improving the conditions of life for the said inhabitants.

The aims of the Trust are also to ensure that the provision of the facilities continues for the local residents, whilst maintaining and improving the assets endowed.

**Achievements and performance**

Income derived from investment is being earned and available for future expenditure on facilities as the Trustees consider necessary. During the year, the Trustees approved a grant scheme to support recreation and leisure time activities.

**Financial review**

During the year the unrestricted income fund increased in value by £56,100 mainly due to income derived from investments. The endowment fund increased in value by £16,758 due to a increase in investment values.

The unrestricted funds held are considered to be at a reasonable level required for future administrative and management purposes.

The risks involved in the operation of the premises for the charitable purpose have been addressed by:

- A lease to Kirklees Council who are responsible for ensuring full operation and repair of the facility, and
- A sub-lease from the Council to Kirklees Active Leisure (agreed by the Trustees) who operate and manage the facility.

**Plans for future periods**

***Aims and key objectives for future periods***

To continue to ensure the successful operation of the facility for the benefit of the Clayton community.

**Structure, governance and management**

***Nature of governing document***

The charitable Trust is governed by a document dated 22 July 1966 as varied by an amendment dated 25 June 1998. The document created an endowment comprising of swimming baths and adjacent land located in Scissett, Huddersfield, for the purpose of providing a swimming pool and recreational facilities for the benefit of the inhabitants of the Parish of Clayton and its neighbourhood.

The baths were originally funded by members of the local community working in the coal industry and the facilities originally had the title "Miners Welfare Baths" in recognition of this.

The Council of the Borough of Kirklees is the sole Corporate Trustee. Decisions on behalf of the Trust are made by the members of the Council's Cabinet in office at the time.

Approved by the Corporate Trustee on...21.11.25.....

Signed...  .....(Trustee)

Name.....C Pattison.....

**Clayton Swimming Bath and Recreation Centre**  
**Statement of Financial Activities**  
**For the Year Ended 31 March 2025**

	Note	Unrestricted funds £	Endowment funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>					
Investment income	2	56,195	0	<b>56,195</b>	55,277
Other income	3	0	0	<b>0</b>	0
Total Income		<b>56,195</b>	<b>0</b>	<b>56,195</b>	<b>55,277</b>
<b>Expenditure on:</b>					
Other expenditure	4	-95	0	<b>-95</b>	-95
Total Expenditure		<b>-95</b>	<b>0</b>	<b>-95</b>	<b>-95</b>
Net Income		56,100	0	<b>56,100</b>	55,182
Gross transfers between funds		0	0	<b>0</b>	0
(Loss)/Gain on Revaluation of Investments		0	16,758	<b>16,758</b>	12,230
Net movement in funds		56,100	16,758	72,858	<b>67,412</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		<b>278,254</b>	<b>1,199,240</b>	<b>1,477,494</b>	<b>1,410,082</b>
Total funds carried forward	11	<b>334,354</b>	<b>1,215,998</b>	<b>1,550,352</b>	<b>1,477,494</b>

**Clayton Swimming Bath and Recreation Centre**  
**Balance Sheet**  
**For the Year Ended 31 March 2025**

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		<b>2025</b>	<b>2024</b>
	<b>Note</b>	<b>£</b>	<b>£</b>
Investments	7	1,196,804	1,180,046
<b>Current assets</b>			
Debtors	8	10,623	11,402
Cash at bank and in hand	9	343,020	286,141
		<u>353,643</u>	<u>297,543</u>
<b>Creditors: Amounts falling due within one year</b>	10	-95	-95
<b>Net assets</b>	11	<u><b>1,550,352</b></u>	<u><b>1,477,494</b></u>
<b>Funds of the Charity:</b>			
<b>Endowment funds</b>		1,215,998	1,199,240
<b>Unrestricted income funds</b>			
Unrestricted income funds		334,354	278,254
<b>Total funds</b>	11	<u><b>1,550,352</b></u>	<u><b>1,477,494</b></u>



(signature)

Carole Pattison

(name)

## **1. Accounting Policies**

### **Statement of Compliance**

The accounts have been prepared in accordance with the Charities SORP (FRS 102), "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland".

### **Basis of preparation**

These accounts have been prepared on the basis of historic cost and on an accruals basis.

### **Exemption from preparing a cash flow statement**

The Charity has applied the exemption under the Charities SORP (FRS102) and has therefore not included a cash flow statement in these financial statements.

### **Going concern**

The trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern.

### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is virtually certain that the income will be received, and the amount of the income receivable can be measured reliably.

### **Investment income**

Amounts receivable from the realisation of endowment assets are retained within endowment funds.

Income derived from endowment assets is treated as unrestricted income.

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably.

### **Endowment assets**

The only remaining asset of the trust is the swimming bath and recreation centre building. The building is leased to Kirklees Council which has responsibility for the upkeep of the building. The terms of the lease are such that the building has a nil value in the accounts.

### **Fund structure**

Unrestricted funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

The original endowment comprised of land and buildings. Any subsequent receipts arising from disposal of endowment assets are credited to Endowment Funds and are to be used only for further expenditure on Endowment Assets.

**Clayton Swimming Bath and Recreation Centre**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2025**

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**2. Investment income**

<b>Unrestricted funds</b>	<b>2025 £</b>	<b>2024 £ Restated</b>
Interest receivable and similar income:		
Interest receivable	<u>56,195</u>	<u>55,277</u>

**3. Other income**

<b>Unrestricted funds</b>	<b>2025 £</b>	<b>2024 £ Restated</b>
Interest receivable and similar income:		
Interest on balances	<u>0</u>	<u>0</u>

**4. Other expenditure**

<b>Unrestricted funds</b>	<b>2025 £</b>	<b>2024 £</b>
Independent Examiner's Fee	<u>95</u>	<u>95</u>

**5. Taxation**

The Charity is a registered charity and is therefore exempt from taxation.

**6. Related parties**

<b>Unrestricted funds</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Kirklees Council</b>		
<b>Income</b>		
Interest payments	14,074	12,499

**7. Investments**

	<b>£</b>
Market value at beginning of year	1,180,046
Additions to investments at cost	0
Carrying value of investments redeemed	0
Gain on revaluation	16,758
<b>Market value at end of year</b>	<u><b>1,196,804</b></u>

**8. Debtors**

<b>Unrestricted funds</b>	<b>2025 £</b>	<b>2024 £</b>
Investment income	10,623	10,528
Legal fees	0	874
	<u>10,623</u>	<u>11,402</u>

**Clayton Swimming Bath and Recreation Centre**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2025**

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**9. Cash and cash equivalents**

	2025 £	2024 £
Cash at bank and in hand:		
Cash at bank	<u>343,020</u>	<u>286,141</u>

**10. Creditors: amounts falling due within one year**

	2025 £	2024 £
<b>Unrestricted funds</b>		
Accruals	<u>95</u>	<u>95</u>

**11. Funds**

	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025 £
	£	£	£	
<b>Endowment funds</b>				
Permanent endowment funds	1,199,240	16,758	0	1,215,998
<b>Unrestricted funds</b>				
Unrestricted other funds	278,254	56,195	-95	334,354
<b>Total funds</b>	<u>1,477,494</u>	<u>72,954</u>	<u>-95</u>	<u>1,550,353</u>

**12. Analysis of net assets between funds**

	Unrestricted funds General £	Endowment funds Permanent £	Total funds £
Current assets	334,449	19,194	353,643
Current liabilities	-95	0	-95
<b>Total net assets</b>	<u>334,354</u>	<u>19,194</u>	<u>353,548</u>



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

CLAYTON SWIMMING BATHS AND RECREATION CENTRE

On accounts for the year  
ended

31 MARCH 2025

Charity no  
(if any)

523548

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above  
charity ("the Trust") for the year ended 31 MARCH 2025.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the  
accounts in accordance with the requirements of the Charities Act 2011  
("the Act").

I report in respect of my examination of the Trust's accounts carried out  
under section 145 of the 2011 Act and in carrying out my examination, I  
have followed all the applicable Directions given by the Charity Commission  
under section 145(5)(b) of the Act.

Independent  
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to  
undertake the examination by being a qualified member of [insert name of  
applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have  
come to my attention in connection with the examination (other than that  
disclosed below \*) which gives me cause to believe that in, any material  
respect:

- the accounting records were not kept in accordance with section 130  
of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements  
concerning the form and content of accounts set out in the Charities  
(Accounts and Reports) Regulations 2008 other than any requirement  
that the accounts give a 'true and fair' view which is not a matter  
considered as part of an independent examination.

I have no concerns and have come across no other matters in connection  
with the examination to which attention should be drawn in this report in  
order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

T.J. Wilkes

Date:

10 NOV 2025

Name:

TIMOTHY JOHN WILKES

Relevant professional  
qualification(s) or body

RETIRED CHARTERED ACCOUNTANT



(if any):

Address: 87, NEW LAITHE HILL, NEWSOME  
HUDDERSFIELD,  
W. YORKSHIRE HD4 6RF

Section B	Disclosure
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Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

